REMARKS

Claims 1-17 are presently pending.

Claims 1-6 were allowed. Claims 7-10 were rejected under 35 U.S.C. § 101. Claims 11-16 were rejected under 35 U.S.C. § 112. Claim 17 is added. Assignee appreciates Examiner's indication of allowable subject matter.

Claim 11 is amended, and it is respectfully submitted that in light of the amendment to claim 11, the rejection under 35 U.S.C. § 112 (to claim 11, as well as to claims 12-16) is overcome.

Claim 7, rejected under 35 U.S.C. § 101, is amended to recite, among other limitations, "decompressing audio data, based on the shifted product". It is respectfully submitted that "decompressing audio data, based on the shifted product" constitutes "a practical application with a concrete, useful, and tangible result". Accordingly, it is respectfully submitted that the rejection of claim 7 (as well as to claims 8-10) is overcome.

Claim 17 is added and recites, among other limitations, "transmitting decompressed audio data to a speaker". It is respectfully submitted that "transmitting decompressed audio data to a speaker" constitutes "a practical application with a concrete, useful, and tangible result". Accordingly, it is respectfully submitted that claim 17 is allowable.

CONCLUSION

For at least the foregoing reasons, Assignee respectfully submits that each of the pending claims are allowable and Examiner is respectfully requested to pass this case to issuance. The Commissioner is hereby authorized to charge additional fees or credit overpayments

to the deposit account of McAndrews, Held & Malloy, Account No. 13-0017.

Dated: January 25, 2008

Respectfully submitted,

Mirut Dalal

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